IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.

INCOME TAX APPEAL NO. 107 OF 2002

The Commissioner of Income-Tax,
City-XI, Mumbai. .. Appellant

v/s.

M/s. Kapoorchand & Co. .. Respondent

Mr.Vijay Kantharia i/by Mr. H.D.Rathod for appellant.

CORAM : R.M.LODHA AND
J.P.DEVADHAR, JJ.

DATED : 10th August, 2004

P.C.

Heard Mr. Vijay Kantharia, the learned counsel for the revenue.

2. The controversy raised in this income-tax appeal is wholly and squarely concluded by the judgment of this court in the case of Cadell Weaving Mill Co. P.Ltd. v. Commissioner of Income-Tax, 249 ITR 265.

3. No substantial question of law arises.

4. Appeal is dismissed in limine.

(R.M.LODHA, J.)

(J.P. DEVADHAR, J.)